IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 22ND AUGUST 2007 / 31ST SRAVANA 1929

WP(C).No. 25655 of 2007(D)

PETITIONER:

SHRI.ULLAS FELIX, PROP.
M/S.PARAPPA TRADERS,
PARAPPA, KASARAGOD DIST.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

---

1. THE INTELLIGENCE OFFICER,
SQUAD NO.II,
COMMERCIAL TAXES,
KASARAGOD.

2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE,
KASARAGOD.

3. THE INSPECTING ASSISTANT
COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXES, KASARAGOD.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/08/2007, THE COURT ON 22/08/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....

W.P.(C) No.25655 of 2007

.....

Dated this the 22nd day of August, 2007.

JUDGMENT

Petitioner is challenging Ext.P3 notice issued under Section 49(3) of the KVAT Act. Since petitioner is a registered dealer and since the maximum amount payable under compounding is three times of tax for goods and rupees fifty thousand for release of the vehicle, this W.P. is disposed of directing 1st respondent to release the vehicle with goods on petitioner remitting three times of the tax amount on the value of the goods and rupees fifty thousand for release of the vehicle. File will be referred for adjudication after release of the goods with vehicle.

Issue photocopy today itself.

C.N.RAMACHANDRAN NAIR
Judge

jg